

Harvey R. Miller
 Stephen Karotkin
 Joseph H. Smolinsky
 WEIL, GOTSHAL & MANGES LLP
 767 Fifth Avenue
 New York, New York 10153
 Telephone: (212) 310-8000
 Facsimile: (212) 310-8007

Attorneys for Motors Liquidation
 Company GUC Trust

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

**MOTORS LIQUIDATION COMPANY GUC TRUST'S
 REPLY TO RESPONSES TO THE 116th OMNIBUS OBJECTION
 TO CLAIMS (WELFARE BENEFITS CLAIMS OF RETIRED
AND FORMER SALARIED AND EXECUTIVE EMPLOYEES)**

TABLE OF CONTENTS

	Page
Preliminary Statement.....	1
The Claims Should Be Disallowed and Expunged	3
(A) The Claims Should Be Disallowed As Debtors Had The Right to Amend or Terminate Each Welfare Benefit Plan	3
(B) Ongoing Benefits Have Been Assumed by New GM.....	4
The Responses	5
Claim No. 38358: Richard McManama.....	5
Claim No. 43262: Don Siefkes	6
Claim No. 61564: William D. Scott.....	7
Conclusion	7

TABLE OF AUTHORITIES

	<u>Page(s)</u>
<u>CASES</u>	
<i>Curtiss-Wright Corp. v. Schoonejongen</i> , 514 U.S. 73 (1995).....	3
<i>Moore v. Metro. Life Ins. Co.</i> , 856 F.2d 488 (2d Cir. 1988).....	3
<i>In re Oneida, Ltd.</i> , 400 B.R. 384 (Bankr. S.D.N.Y. 2009), <i>aff’d</i> , No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010).....	3
<i>Sprague v. Gen. Motors Corp.</i> , 133 F.3d 388 (6th Cir. 1998)	3
STATUTES	
29 U.S.C. § 1051(1)	3
Employee Retirement Income Security Act of 1974	3

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

The Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above-captioned debtors (collectively, the “**Debtors**”)¹ in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented, or modified from time to time), files this reply (the “**Reply**”) to the Responses (defined below) interposed to the 116th Omnibus Objections to Claims (Welfare Benefits Claims of Retired and Former Salaried and Executive Employees) (ECF No. 8195) (the “**Omnibus Objection**”), and respectfully represents:

Preliminary Statement

1. On December 20, 2010, the Debtors filed the Omnibus Objection. The Omnibus Objection seeks the disallowance and expungement of certain compensation and welfare benefits claims of retired and former salaried and executive employees of the Debtors on the basis that such claims (a) are related to unvested welfare benefits that were capable of being modified or terminated by the Debtors at will pursuant to the terms of the operative documents governing such welfare benefits and were modified or terminated in accordance with such operative documents, and (b) to the extent modified, have otherwise been assumed by New GM² pursuant to the terms of the Master Purchase Agreement and, as described in the Omnibus Objection, are not the responsibility of the Debtors or the GUC Trust and, therefore, should be disallowed and expunged from the claims register.

¹ The Debtors are Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.), Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

² Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Omnibus Objection.

2. Responses to the Omnibus Objection were due by January 27, 2011. The responses listed on **Annex “A”** annexed hereto, and described further herein were filed with respect to the Omnibus Objection (collectively, the “**Responses**”) by Richard McManama, Don Siefkes, and William D. Scott (individually, a “**Responding Party**” and collectively, the “**Responding Parties**”) relating to their individual claims (the “**Claims**”).

3. The Responses are generally not substantive, but are critical of the reduction or termination of welfare benefits provided to retired and former salaried and executive employees of the Debtors. After reviewing the Responses, the GUC Trust³ respectfully reiterates the Debtors’ position in the Omnibus Objection, and submits that the Responding Parties have failed to provide any legal or factual support for the Claims. Notwithstanding the Responding Parties’ opposition, the Responses should be dismissed because (i) the Debtors had a right to amend or terminate the employee welfare benefit plans (the “**Welfare Benefits Plans**”) providing medical, dental, vision, and life insurance benefits (the “**Welfare Benefits**”), including those on which the Claims are based, without further liability, and in all relevant instances did so, and (ii) New GM otherwise assumed Welfare Benefits as they existed on the Commencement Date and continues to provide Welfare Benefits as modified prior to their assumption by New GM. Consequently, the Debtors and the GUC Trust have no liability for the Claims. Accordingly, the GUC Trust files this Reply in support of the Omnibus Objection and respectfully requests that the Claims be disallowed and expunged from the claims register.

4. The Debtors and the GUC Trust are, of course, sympathetic to the impact that the financial problems of the Debtors have had on the Responding Parties’ welfare benefits.

³ While the Omnibus Objection was filed by the Debtors, this Reply is being filed by the GUC Trust because, pursuant to the Plan, the GUC Trust now has the exclusive authority to prosecute and resolve objections to Disputed General Unsecured Claims (as defined in the Plan).

However, in view of the Debtors' liquidation and under applicable law, there should be no other outcome.

The Claims Should Be Disallowed and Expunged

5. The Responding Parties have failed to demonstrate the validity of their Claims and, thus, the Claims should be disallowed and expunged. *See, e.g., In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010) (claimant has burden to demonstrate validity of claim when objection is asserted refuting claim's essential allegations).

(A) The Claims Should Be Disallowed
As Debtors Had The Right to Amend or Terminate Each Welfare Benefit Plan

6. In their Responses, the Responding Parties have not demonstrated that the Debtors were bound by any legal or contractual requirement to continue to provide them, or other retired and former salaried and executive employees, with the Welfare Benefits on a permanent basis. The Omnibus Objection explains that the Employee Retirement Income Security Act of 1974, as amended ("**ERISA**"), comprehensively regulates employer-provided welfare benefit plans and that ERISA does not require an employer to provide or to vest welfare benefits. Welfare benefits provided under the terms of a welfare benefit plan may therefore be reduced or forfeited in accordance with the terms of the applicable welfare benefit plan. 29 U.S.C. § 1051(1); *see Moore v. Metro. Life Ins. Co.*, 856 F.2d 488, 491 (2d Cir. 1988); *Sprague v. Gen. Motors Corp.*, 133 F.3d 388, 400 (6th Cir. 1998).

7. In addressing claims similar to the Responding Parties' Claims, the Sixth Circuit has noted that welfare plans such as the Welfare Benefit Plans are specifically exempted from vesting requirements (to which pension plans are subject) under ERISA, and accordingly, employers "*are generally free under ERISA, for any reason at any time, to adopt, modify or*

terminate welfare plans.” Curtiss-Wright Corp. v. Schoonejongen, 514 U.S. 73, 78 (1995) (emphasis added) (citing *Adams v. Avondale Indus., Inc.*, 905 F.2d 943, 947 (6th Cir. 1990)). As noted in the Omnibus Objection, however, the Sixth Circuit has recognized that once welfare benefits are vested, they are rendered forever unalterable.

8. Thus, the Responding Parties bear the burden of showing that the Debtors intended to vest Welfare Benefits provided by the Welfare Benefits Plans, and did *in fact* vest the Welfare Benefits, such that each Responding Party has a contractual right to the perpetual continuation of their Welfare Benefits at a contractually specified level.

9. In their Responses, the Responding Parties have not provided any evidence that contradicts the Debtors’ common practice of advising participants of the Welfare Benefits Plans of the Debtors’ right to amend or terminate the Welfare Benefits at any time. Moreover, the Responding Parties have not provided any evidence of a separate, affirmative contractual obligation on the part of the Debtors to continue to provide the Welfare Benefits specifically to the Responding Parties. Therefore, the Debtors and the GUC Trust do not have any liability with respect to the reduction in or discontinuation of the Welfare Benefits.

(B) Ongoing Benefits Have Been Assumed by New GM

10. On the Closing Date, New GM completed its purchase of certain assets in accordance with the Master Purchase Agreement. Pursuant to Section 6.17(e) of the Master Purchase Agreement (*Assumption of Certain Parent Employee Benefit Plans and Policies*), New GM assumed the plans specified in a disclosure schedule, and the Welfare Benefit Plans are set forth on that schedule. New GM assumed the obligation to provide the Welfare Benefits to the extent required to be provided under the terms of the applicable Welfare Benefits Plan in effect on the Closing Date, including both responsibility for all claims incurred prior to the Closing Date and all future claims properly payable pursuant to the terms of the applicable Welfare

Benefit Plan in effect when such claims are incurred. Therefore, the Debtors and the GUC Trust do not have any liability with respect to Welfare Benefits that have been assumed by New GM, and the Responding Parties have not provided any credible factual or legal basis to suggest otherwise.

The Responses

(A) Claim No. 38358: Richard McManama (the “McManama Claim”)

11. On January 26, 2011, a response (ECF No. 9039) was filed on behalf of Richard McManama (the “**McManama Response**”), stating opposition to the relief sought in the Omnibus Objection with respect to the McManama Claim, which alleges reduction in retiree medical benefits. (*See* Proof of Claim and McManama Response annexed hereto as **Exhibit 1**). In the McManama Response, Mr. McManama opposes the disallowance and expungement of the McManama Claim on the basis that he had provided thirty seven years of service to his former employer, General Motors Corporation (“**GM**”). Mr. McManama further alleges that GM was negligent in failing to initiate a grantor trust or other provisions to protect employee benefits. The McManama Response further claims that the Debtors should continue to provide medical benefits coverage to salaried retirees commensurate with the medical benefits coverage provided by New GM to its active employees following the approval of the Master Purchase Agreement. Mr. McManama also asserts that the right of the Debtors to amend or terminate welfare benefits should apply uniformly to all affected employees, and not result in arbitrarily discrimination against one particular group.

12. Mr. McManama’s assertion that GM was negligent in failing to initiate a grantor trust or other provisions to protect employee benefits is opposed by the Debtors. Establishing a grantor trust to fund unvested medical benefits for non-unionized employees is

neither a legal requirement for employers, nor is it adopted in general practice by employers, and Mr. McManama has not provided any basis to support this argument.

13. The McManama Response also asserts that the amendment or termination of welfare benefits should apply uniformly to all affected employees. Contrary to Mr. McManama's assertion, neither ERISA nor any other applicable law requires employees of the same employer to be treated the same for purposes of providing welfare benefits, such as medical and insurance benefits coverage, as provided by the Welfare Benefit Plans. Moreover, the McManama Response refers to the fact that employees of New GM currently receive a different benefits package to former employees of the Debtors. New GM is a different entity and a different employer to the Debtors, and the Debtors cannot influence New GM's employee benefits policy.

14. The GUC Trust is not aware of any documentation or facts supporting the McManama Claim. For the reasons set out above, the Debtors respectfully submit that the McManama Response should be overruled, and the McManama Claim should be disallowed and expunged.

(B) Claim No. 43262: Don Siefkes (the "Siefkes Claim")

15. On January 6, 2011, a response (ECF No. 8761) was filed on behalf of Don Siefkes (the "**Siefkes Response**"), stating opposition to the relief sought in the Omnibus Objection with respect to the Siefkes Claim. (See Proof of Claim and Siefkes Response annexed hereto as **Exhibit 2**). In the Siefkes Response, Mr. Siefkes argues that the objection to the Siefkes Claim is unjust and inequitable. The Siefkes Response further explains that he and his wife will be required to pay over \$130,000 during their expected lifetimes to maintain the same level of benefits that Mr. Siefkes asserts was previously promised to him by GM. Mr. Siefkes also proposes alternative solutions to the plan of reorganization of the Debtors. Lastly, the

Siefkes response requests that the Court order that a reasonable percentage of his claim be honored by the Debtors.

16. The Siefkes Response provides no additional support for the Siefkes Claim. Further, the GUC Trust is not aware of any documentation or facts supporting the Siefkes Claim. For the reasons set out above, the Debtors respectfully submit that the Siefkes Response should be overruled, and the Siefkes Claim should be disallowed and expunged.

(C) **Claim No. 61564: William D. Scott (the “Scott Claim”)**

17. On January 18, 2011, a response (ECF No. 8802) was filed on behalf of William D. Scott (the “**Scott Response**”), requesting further information on the status of the Scott Claim. (*See* Proof of Claim and Scott Response annexed hereto as **Exhibit 3**). The Scott Response notes that Mr. Scott was employed by GM for 38 years. The Scott Response further explains the calculation for Mr. Scott’s loss, and notes that the plan of reorganization of the Debtors has laid an undue burden on former employees of the Debtors. Mr. Scott requests that the Court order a reasonable amount as a settlement of his claim.

18. The Scott Response provides no support for the Scott Claim. Further, the GUC Trust is not aware of any documentation or facts supporting the Scott Claim. For the reasons set out above, the Debtors respectfully submit that the Scott Response should be overruled, and the Scott Claim should be disallowed and expunged.

Conclusion

19. Because (i) ERISA recognizes that employers are free to amend or terminate welfare benefits, (ii) no contrary contractual right to vested welfare benefits has been established by the Responding Parties, and (iii) New GM assumed the Welfare Benefits Plans as modified, the Debtors and the GUC Trust have no liability for the Responding Parties’ Claims. The GUC Trust reiterates that the Responses have not provided any legal or factual support for

the Claims and cannot be afforded prima facie validity under the Bankruptcy Code.

Accordingly, the Claims should be disallowed and expunged in their entirety.

WHEREFORE, for the reasons set forth herein and in the Omnibus Objection, the GUC Trust respectfully requests that the Court grant the relief requested in the Omnibus Objection and such other and further relief as is just.

Dated: New York, New York
April 13, 2012

/s/ Joseph H. Smolinsky

Harvey R. Miller

Stephen Karotkin

Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Attorneys for Motors Liquidation
Company GUC Trust

Annex A

116th Omnibus Objection to Claims (Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)

No.	Proof of Claim No.	Response Docket No.	Name	Total Claimed	Summary
1.	38358	9039	Richard McManama	\$223,107.00 (U)	Mr. McManama notes that he was an employee of General Motors Corporation for 37 years. Mr. McManama further notes that General Motors was negligent in failing to initiate a grantor trust or other provisions to protect employee benefits. Mr. McManama's response further claims that the Debtors should honor claims from former employees commensurate with the benefits provided by General Motors Company (New GM) following the approval of the Master Purchase Agreement. Mr. McManama also asserts that the right of General Motors Corporation to amend or terminate welfare benefits was intended to apply uniformly to all affected employees, and not intended to arbitrarily discriminate against one particular group.
2.	43262	8761	Don Siefkes	\$130,402.00 (U)	Mr. Siefkes' response argues that objection to his claim is unjust and inequitable. Mr. Siefkes notes that he and his wife will be required to pay over \$130,000 during their expected lifetimes to maintain the same level of benefits that Mr. Siefkes asserts was promised. Mr. Siefkes' response also proposes alternative solutions to the plan of reorganization of Motors Liquidation Company. Mr. Siefkes' response requests that the Court order that a reasonable percentage of his claim be honored by the Debtors.
3.	62599	8802	William D. Scott	\$134,992.00 (U)	Mr. Scott's response notes that he was employed by General Motors Corporation for 38 years. Mr. Scott's response explains the calculation for his loss, and notes that the plan of reorganization of the Debtors has laid an undue burden on employees. Mr. Scott requests that the Court order a reasonable amount as a settlement of his claim.

Exhibit 1

02490594

APS0655664226



UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

PROOF OF CLAIM

Name of Debtor (Check Only One) Case No
☐ Motors Liquidation Company (f/k/a General Motors Corporation) 09-50026 (REG)
☐ MLCS, LLC (f/k/a Saturn, LLC) 09-50027 (REG)
☐ MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation) 09-50028 (REG)
☐ MLC of Harlem, Inc (f/k/a Chevrolet-Saturn of Harlem, Inc) 09-13558 (REG)

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case, but may be used for purposes of asserting a claim under 11 U.S.C. § 503(b)(9) (see Item # 5). All other requests for payment of an administrative expense should be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property) RICHARD MCMANAMA

Name and address where notices should be sent

RICHARD MCMANAMA
1033 DEVONSHIRE RD
GROSSE POINTE PARK MI 48230-1416

☐ Check this box to indicate that this claim amends a previously filed claim

Court Claim Number _____
(If known)

Filed on _____

Telephone number 313-469-9921

Email Address RICK.MCMANAMA@HOTMAIL.COM

Name and address where payment should be sent (if different from above)

FILED - 38358
MOTORS LIQUIDATION COMPANY
F/K/A GENERAL MOTORS CORP
SDNY # 09-50026 (REG)

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars

☐ Check this box if you are the debtor or trustee in this case

Telephone number

1 Amount of Claim as of Date Case Filed, June 1, 2009 \$ 223,107

If all or part of your claim is secured, complete item 4 below, however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. If all or part of your claim is asserted pursuant to 11 U.S.C. § 503(b)(9), complete item 5.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

2 Basis for Claim VALUE OF DIMINISHED HEALTH INSURANCE
(See instruction #2 on reverse side)

3 Last four digits of any number by which creditor identifies debtor. XXX-XX-3855

3a Debtor may have scheduled account as _____
(See instruction #3a on reverse side)

4 Secured Claim (See instruction #4 on reverse side)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information

Nature of property or right of setoff ☐ Real Estate ☐ Motor Vehicle ☐ Equipment ☐ Other Describe

Value of Property \$ _____ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim, if any \$ _____

Basis for perfection _____

Amount of Secured Claim \$ _____ Amount Unsecured \$ _____

6 Credits The amount of all payments on this claim has been credited for the purpose of making this proof of claim

7 Documents Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain in an attachment

Your Claim is Scheduled As Follows.



If an amount is identified above, you have a claim scheduled by one of the Debtors as shown. (This scheduled amount of your claim may be an amendment to a previously scheduled amount.) If you agree with the amount and priority of your claim as scheduled by the Debtor and you have no other claim against the Debtor, you do not need to file this proof of claim form. EXCEPT AS FOLLOWS: If the amount shown is listed as DISPUTED, UNLIQUIDATED, or CONTINGENT, a proof of claim MUST be filed in order to receive any distribution in respect of your claim. If you have already filed a proof of claim in accordance with the attached instructions, you need not file again.

5 Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)

☐ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4)

☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)

☐ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7)

☐ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8)

☐ Value of goods received by the Debtor within 20 days before the date of commencement of the case - 11 U.S.C. § 503(b)(9) (§ 507(a)(2))

☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)()

Amount entitled to priority

\$

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

Date 11/17/09

Signature The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

FOR COURT USE ONLY

Richard P McManama

RICHARD P MCMANAMA

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules. The attorneys for the Debtors and their court-appointed claims agent, The Garden City Group, Inc., are not authorized and are not providing you with any legal advice.

A SEPARATE PROOF OF CLAIM FORM MUST BE FILED AGAINST EACH CREDITOR

PLEASE SEND YOUR ORIGINAL, COMPLETED CLAIM FORM AS FOLLOWS: **IF BY MAIL**, THE GARDEN CITY GROUP, INC., ATTN: MOTORS LIQUIDATION COMPANY, CLAIMS PROCESSING, P.O. BOX 9386, DUBLIN, OH 43017-4286; **IF BY HAND OR OVERNIGHT COURIER**, THE GARDEN CITY GROUP, INC., ATTN: MOTORS LIQUIDATION COMPANY, CLAIMS PROCESSING, 5151 BLAZER PARKWAY, SUITE A, DUBLIN, OH 43017. PROOFS OF CLAIM MAY ALSO BE HAND DELIVERED TO THE UNITED STATES BANKRUPTCY COURT, SDNY, ONE BOWLING GREEN, ROOM 534, NEW YORK, NEW YORK 10004. **ANY PROOF OF CLAIM SUBMITTED BY FACSIMILE OR E-MAIL WILL NOT BE ACCEPTED.**

THE GENERAL AND GOVERNMENTAL BAR DATE IS NOVEMBER 30, 2009 AT 5:00 PM (PREVAILING EASTERN TIME)

Court, Name of Debtor, and Case Number

These Chapter 11 cases were commenced in the United States Bankruptcy Court for the Southern District of New York on June 1, 2009. You should select the debtor against which you are asserting your claim.

A SEPARATE PROOF OF CLAIM FORM MUST BE FILED AGAINST EACH CREDITOR

Creditor's Name and Address

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. Please provide us with a valid email address. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the debtor, trustee, or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor, if any.

3a. Debtor May Have Scheduled Account As

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507(a)

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

For claims pursuant to 11 U.S.C. § 503(b)(9), indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before June 1, 2009, the date of commencement of these cases. (See DEFINITIONS, below.) Attach documentation supporting such claim.

6. Credits

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the Debtor credit for any payments received toward the debt.

7. Documents

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case. The Debtors in these Chapter 11 cases are:

Motors Liquidation Company (f/k/a General Motors Corporation)	09-50026 (R/G)
MLCS, LLC (f/k/a Saturn, LLC)	09-50027 (R/G)
MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation)	09-50028 (R/G)
MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.)	09-13558 (R/G)

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the Debtor on the date of the bankruptcy filing. See 11 U.S.C. § 101(5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with The Garden City Group, Inc., as described in the instructions above and in the Bar Date Notice.

Secured Claim Under 11 U.S.C. § 506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be

paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Section 503(b)(9) Claim

A Section 503(b)(9) claim is a claim for the value of any goods received by the debtor within 20 days before the date of commencement of a bankruptcy case in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. § 507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted certain information. A creditor should redact and use only the last four digits of any social-security individual's

tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing from The Garden City Group, Inc., please provide a self-addressed, stamped envelope and a copy of this proof of claim when you submit the original claim to The Garden City Group, Inc.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

Additional Information

If you have any questions with respect to this claim form, please contact AIX Partners at 1 (800) 414-9607 or by e-mail at claims@motorsliquidation.com.

Richard P. McManama
xxx-xx-3855
1033 Devonshire Rd
Grosse Pointe Park, MI 48230
rickmcmanama@hotmail.com
313-469-9921

7. SUMMARY – Value of diminished Health Insurance

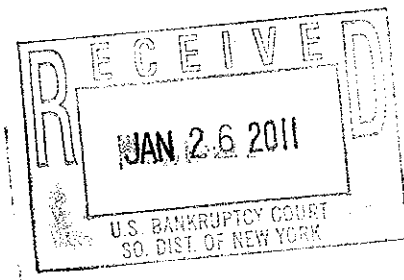
	<u>Richard McManama</u> (retiree)	<u>Marie McManama</u> (spouse)	<u>Total</u>
GM annual pre-bankruptcy cost	\$5500	\$5500	
GM annual post-bankruptcy cost	<u>\$4140</u>	<u>\$4140</u>	
Annual pre 65 benefit loss beginning 2010	\$1360	\$1360	
No. years remaining until 65	<u>X 7</u>	<u>X 10.33</u>	
Loss prior to 65	\$9520	\$14049	\$ 23569
GM annual pre-bankruptcy cost	\$5500	\$5500	
Annual post 65 GM supplement	<u>\$3600</u>	<u>0</u>	
Annual post 65 benefit loss	\$1900	\$5500	
Years 65-full life expectancy	<u>X 21.97</u>	<u>X 28.69</u>	
Loss after 65	\$41743	\$157795	<u>\$199538</u>
TOTAL HEALTH INSURANCE LOSS			\$223,107

Richard P McManama
1033 Devonshire Rd
Grosse Pointe Park, Michigan, 48230

Friday, January 21, 2011

United States Bankruptcy Court
Southern District of New York

-----X
In re :
Motors Liquidation Company, et al., :
f/k/a General Motors Corp, et al. :
Debtors :
-----X



CLAIMANT RESPONSE AND OBJECTION TO THE DEBTORS' 115th OMNIBUS OBJECTION TO CLAIMS(Welfare Benefits Claims of Claimant a Retired and Former Executive Employee)

THIS RESPONDS TO THE DEBTORS' OBJECTIONS TO CLAIMS NUMBERED 2490594, 2010952 AND 7012417 BY RICHARD P. McMANAMA, (CLAIMANT) AND SEEKS THE COURT'S REJECTION TO THE DEBTORS' REQUEST TO DENY AND EXPUNGE THE CLAIMS.

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

1. Richard P. McManama, a Retired Salaried Executive, and Claimant of Claims numbered 7012417 (for the purpose of providing to the Claimant at and after retirement, Life Insurance Coverage at a prescribed level as promised to Claimant while employed at General Motors Corp.) and 2490594 (for the purpose of providing to the Claimant Medical and Dental Insurance Coverage as reviewed with Claimant at time of Claimant's retirement) and 2010952 (for the purpose of providing to the Claimant an Executive Pension as reviewed with Claimant at time of Claimant's retirement). This response to the Debtors' 115th Omnibus Objection to Claims in accordance with section 502 of Title 11, United States Code (the "Bankruptcy Code"), and this Court's Procedures Order, seeks denial of an order requested by Debtors to disallow and expunge these claims.

2. Whereas the Claimant (Richard P. McManama) was a salaried employee of General Motors Corporation (now known as Motors Liquidation Corp.) for 37 years and an Executive for 18 years and whereas General Motors Corp. included the benefits claimed above to be administered

upon retirement to salaried and executive employees as part of their overall compensation and whereas, General Motors Corp. was negligent by failing to initiate a grantor trust or other provisions to protect these benefits for retired salaried and executive employees, the Debtor's bear a responsibility to honor these claims at least commensurate with the level of such benefits that are provided to salaried employees and executives who retired or retire subsequent to execution of the Master Purchase Agreement, dated June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc., and New GM.

3. Whereas the objective of the Court is to execute justice, it is fair and just that Salaried and Executive employees who retired prior to the execution of the Master Purchase Agreement, dated June 26, 2009, by and among General Motors Corporation, Saturn LLC, Saturn Distribution Corporation, Chevrolet-Saturn of Harlem, Inc., and New GM would be provided with Welfare Benefits and Retirement Compensation, whether vested or unvested, equivalent to those Salaried and Executive employees who retired or retire after said Master Purchase Agreement. Essentially, the accumulation of such Welfare Benefits and Compensations were primarily accrued by both groups of Salaried and Executive employees sighted above while employed by General Motors Corporation now known as Motors Liquidation Corporation. In as much as such Welfare Benefits and Retirement Compensations are paid from the same source of funds, it is therefore fair and just that there be no difference in the disbursement of Welfare Benefits or Retirement Compensation to either group of Salaried and Executive employees.

4. Claimant met the requirements of Court Order (ECF No. 4079) entered by this Court on September 16, 2009, for filing proof of Claims numbered 2490594, 2010952 and 7012417.

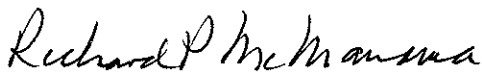
5. Debtors contend the language of these Welfare Benefits provides the right to "amend, modify, suspend or terminate the program benefit in whole or in part, at any time". Such right was intended to be fairly applied uniformly to all affected Salaried Employees and Executive Employees with equivalent seniorities and not intended to arbitrarily discriminate against one group of retired Salaried and Executive employees with **unjust and unequal** denial of these Welfare Benefits while other retired Salaried and Executive employees of similar seniority are provided such Welfare

Benefits. This is exactly the circumstance of this Claimant and of those retired Salaried and Executive employees who retired prior to the Master Purchase agreement, dated June 26, 2009, cited above, relative to those retired Salaried and Executive employees of similar seniority who retired after the Master Purchase agreement.

Notice

6. Notice of this response and objection to the Debtors' 115th Omnibus Objection to Claims has been provided to all parties indicated in the Debtors' 115th Omnibus Objection to Claims. The list of such parties is provided in Exhibit B sent only with the Document provided to the US Bankruptcy Court of the Southern District of New York.

7. Richard P. McManama, Claimant for Claims numbered 2490594, 2010952 and 7012417 asserts that the Debtors and New GM mutually abdicating responsibility for the inequities discussed in this response to Debtors' 115th Omnibus Objection to these claims for the reasons provided by Debtors, is unjust and therefore Claimant requests that entry of an order granting Debtors the relief requested upon this Debtors' 115th Omnibus Objection to Claims **be denied** by this Bankruptcy Court.



Richard P. McManama

Claimant (Claims 2490594, 2010952 & 7012417)

Chapter 11 Case No. 09-50026

EXHIBIT B

RESPONSE TO DEBTORS' OMNIBUS OBJECTION TO CLAIMS

List of Parties provided a copy of the response in conformance to Federal Rules of Bankruptcy Procedure

Harvey R. Miller, Esq.
Stephen Karotkin, Esq.
Joseph H. Smolinsky, Esq.
Weil, Gothshal & Manges, LLP
787 Fifth Avenue
New York, NY 10153

Mr. Ted Stenger
Motors Liquidation Co.
401 S. Old Woodward Avenue
Ste 370
Birmingham, MI 48009

Elihu Inselbuch, Esq.
Rita C. Tobin, Esq.
Caplin & Drysdale
375 Park Avenue
35th Floor
New York, NY 10152-3500

Michael L. Schein, Esq.
Michael J. Edelman, Esq.
Vedder Price, P.C.
1633 Broadway
47th Floor
New York, NY 10019

John J. Rapisardi, Esq.
Cadwalader, Wickersham & Taft, LLP.
One World Financial Center
New York, NY 10281

Tracy Hope Davis, Esq.
United States Trustee
Southern District of New York
33 Whitehall Street
21st Floor
New York, NY 10004

Robert T. Brousseau, Esq.
Sander L. Esserman, Esq.
Stutzman, Bromberg, Esserman & Plifka
2323 Bryan Street
Suite 2200
Dallas, TX 75201

Lawrence S. Buonomo, Esq.
General Motors, LLC.
400 Renaissance Center
Detroit, MI 48265

David S. Jones, Esq.
Natalie Kuehler, Esq.
U. S. Attorney's Office
S.D.N.Y.
86 Chambers Street
Third floor
New York, NY 10007

Thomas Moers Mayer, Esq.
Robert Schmidt, Esq.
Lauren Macksoud, Esq.
Jennifer Sharret, Esq.
Kramer, Levin, Naftalis & Frankel LLP.
1177 Avenue of the Americas
New York, NY 10036

Joseph Samarias, Esq.
United States Department of Treasury
1500 Pennsylvania Avenue, NW
Room 2312
Washington, DC. 20220

Honorable Robert E. Gerber
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004

Kevin C. Maclay, Esq.
One Thomas Circle, N.W.
Suite 1100
Washington, DC., 20006

(The remainder of this page is intentionally left blank)

Exhibit 2



7013647



UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
<p>Name of Debtor (Check Only One) Case No</p> <p><input type="checkbox"/> Motors Liquidation Company (f/k/a General Motors Corporation) 09-50026 (REG)</p> <p><input type="checkbox"/> MLCS, LLC (f/k/a Saturn, LLC) 09-50027 (REG)</p> <p><input type="checkbox"/> MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation) 09-50028 (REG)</p> <p><input type="checkbox"/> MLC of Harlem Inc (f/k/a Chevrolet-Saturn of Harlem, Inc) 09-13558 (REG)</p>		<p>Your Claim is Scheduled As Follows.</p> <div style="border: 2px solid black; border-radius: 50%; width: 150px; height: 150px; margin: 20px auto; display: flex; align-items: center; justify-content: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold;">THE GARDEN CITY GROUP, INC.</div> <div style="text-align: center;">NOV 24 2009</div> </div> <p style="font-size: small;">If an amount is identified above, you have a claim scheduled by one of the Debtors as shown (This scheduled amount of your claim may be an amendment to a previously scheduled amount). If you agree with the amount and priority of your claim as scheduled by the Debtor and you have no other claim against the Debtor, you do not need to file this proof of claim form, EXCEPT AS FOLLOWS. If the amount shown is listed as DISPUTED, UNLIQUIDATED, or CONTINGENT, a proof of claim MUST be filed in order to receive any distribution in respect of your claim. If you have already filed a proof of claim in accordance with the attached instructions, you need not file again.</p>
<p>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case but may be used for purposes of asserting a claim under 11 U.S.C. § 503(b)(9) (see Item # 5). All other requests for payment of an administrative expense should be filed pursuant to 11 U.S.C. § 503.</p>		
<p>Name of Creditor (the person or other entity to whom the debtor owes money or property) DON SIEPKES</p>	<p><input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim</p>	
<p>Name and address where notices should be sent DON SIEPKES 42541 SADDLE LANE STERLING HEIGHTS MI 48314</p> <p>Telephone number 506-596-4765</p> <p>Email Address DON.SIEPKES@AOL.COM</p>	<p>Court Claim Number _____ (If known)</p> <p>Filed on _____</p>	
<p>Name and address where payment should be sent (if different from above)</p> <p style="text-align: center;">FILED - 43262 MOTORS LIQUIDATION COMPANY F/K/A GENERAL MOTORS CORP SDNY # 09-50026 (REG)</p> <p>Telephone number _____</p>	<p><input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars</p> <p><input type="checkbox"/> Check this box if you are the debtor or trustee in this case</p>	
<p>1 Amount of Claim as of Date Case Filed, June 1, 2009 <u>\$ 139,402.00</u></p> <p>If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. If all or part of your claim is asserted pursuant to 11 U.S.C. § 503(b)(9), complete item 5.</p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.</p>		<p>5 Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a) If any portion of your claim falls in one of the following categories, check the box and state the amount.</p> <p>Specify the priority of the claim</p> <p><input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)</p> <p><input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4)</p> <p><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)</p> <p><input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7)</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8)</p> <p><input type="checkbox"/> Value of goods received by the Debtor within 20 days before the date of commencement of the case - 11 U.S.C. § 503(b)(9) (§ 507(a)(2))</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)() _____</p> <p style="text-align: right;">Amount entitled to priority</p>
<p>2 Basis for Claim <u>VALUE OF CANCELLED HEALTH INSURANCE</u> (See instruction #2 on reverse side)</p>		
<p>3 Last four digits of any number by which creditor identifies debtor <u>5493</u></p> <p>3a Debtor may have scheduled account as _____ (See instruction #3a on reverse side)</p>		
<p>4 Secured Claim (See instruction #4 on reverse side) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.</p> <p>Nature of property or right of setoff <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Equipment <input type="checkbox"/> Other Describe _____</p> <p>Value of Property \$ _____ Annual Interest Rate % _____</p> <p>Amount of arrearage and other charges as of time case filed included in secured claim, if any \$ _____</p> <p>Basis for perfection _____</p> <p>Amount of Secured Claim \$ _____ Amount Unsecured \$ _____</p>		
<p>6 Credits The amount of all payments on this claim has been credited for the purpose of making this proof of claim</p> <p>7 Documents Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side)</p> <p>DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.</p> <p>If the documents are not available, please explain in an attachment.</p>		<p>* Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</p>
<p>Date <u>4/21/09</u></p> <p>Signature The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.</p> <p style="text-align: center;"><i>Don Siepkas</i></p>		<p style="text-align: center;">FOR COURT USE ONLY</p>

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.
Modified B10 (GCG) (12/08)



3242316242

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances such as bankruptcy cases not filed voluntarily by the debtor there may be exceptions to these general rules. The attorneys for the Debtors and their court-appointed claims agent The Garden City Group Inc. are not authorized and are not providing you with any legal advice.

A SEPARATE PROOF OF CLAIM FORM MUST BE FILED AGAINST EACH DEBTOR

PLEASE SEND YOUR ORIGINAL, COMPLETED CLAIM FORM AS FOLLOWS: **IF BY MAIL:** THE GARDEN CITY GROUP, INC., ATTN: MOTORS LIQUIDATION COMPANY CLAIMS PROCESSING, P.O. BOX 9386, DUBLIN, OH 43017-4286. **IF BY HAND OR OVERNIGHT COURIER:** THE GARDEN CITY GROUP, INC., ATTN: MOTORS LIQUIDATION COMPANY CLAIMS PROCESSING, 5151 BLAZER PARKWAY SUITE A, DUBLIN, OH 43017. PROOFS OF CLAIM MAY ALSO BE HAND DELIVERED TO THE UNITED STATES BANKRUPTCY COURT, SDNY ONE BOWLING GREEN ROOM 534, NEW YORK, NEW YORK 10004. ANY PROOF OF CLAIM SUBMITTED BY FACSIMILE OR E-MAIL WILL NOT BE ACCEPTED.

THE GENERAL AND GOVERNMENTAL BAR DATE IS NOVEMBER 30, 2009 AT 5:00 P.M. (PREVAILING EASTERN TIME)

Court, Name of Debtor, and Case Number

These Chapter 11 cases were commenced in the United States Bankruptcy Court for the Southern District of New York on June 1, 2009. You should select the debtor against which you are asserting your claim.

A SEPARATE PROOF OF CLAIM FORM MUST BE FILED AGAINST EACH DEBTOR

Creditor's Name and Address

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. Please provide us with a valid email address. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the debtor, trustee, or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor, if any.

3a. Debtor May Have Scheduled Account As

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507(a)

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

For claims pursuant to 11 U.S.C. § 503(b)(9), indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before June 1, 2009, the date of commencement of these cases. (See DEFINITIONS, below.) Attach documentation supporting such claim.

6. Credits

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the Debtor credit for any payments received toward the debt.

7. Documents

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case. The Debtors in these Chapter 11 cases are:

Motors Liquidation Company (f/k/a General Motors Corporation)	09-50026 (REG)
MLCS LLC (f/k/a Saturn, LLC)	09-50027 (REG)
MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation)	09-50028 (REG)
MLC of Harlem Inc. (f/k/a Chevrolet-Saturn of Harlem Inc.)	09-13558 (REG)

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the Debtor on the date of the bankruptcy filing. See 11 U.S.C. § 101(5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with The Garden City Group, Inc., as described in the instructions above and in the Bar Date Notice.

Secured Claim Under 11 U.S.C. § 506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be

paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Section 503(b)(9) Claim

A Section 503(b)(9) claim is a claim for the value of any goods received by the debtor within 20 days before the date of commencement of a bankruptcy case in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. § 507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security individual's

tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing from The Garden City Group, Inc., please provide a self-addressed, stamped envelope and a copy of this proof of claim when you submit the original claim to The Garden City Group, Inc.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

Additional Information

If you have any questions with respect to this claim form, please contact Alix Partners at 1 (800) 414-9607 or by e-mail at claims@motorshiquidation.com.

INFORMATION

RETIREE- DON SIEFRES - 16 73 yrs @ \$1,900 = 31,787

SPOUSE- ROSEMARY LAKE - 17 93 yrs @ 5,500 = 98,615

\$130,402

July 2008

Dear Salaried Employee

Since the first of this year, U.S. market and economic conditions have become significantly more difficult. These conditions, along with the rapid change in automotive industry sales mix, require us to take further actions that will position GM for sustainable profitability and growth. As a result, GM is announcing a change to the *General Motors Salaried Health Care Program*.

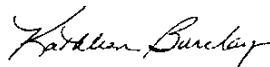
Effective January 1, 2009, GM is canceling health care coverage for retirees and their dependents aged 65 or older. Instead, eligible salaried retirees and surviving spouses who are over age 65 will receive a monthly pension increase of \$300. This pension increase is designed to help offset some of your health care costs in retirement.

Eligible salaried retirees, surviving spouses and their dependents who are pre-age 65 may continue to participate in the *General Motors Salaried Health Care Program* until they turn age 65. This Program remains subject to the Salaried Retiree Health Care Cap that became effective January 1, 2007.

Additional information about the 2009 changes to the *General Motors Salaried Health Care Program* will be outlined during FLEX Enrollment in the fall issue of the Total Compensation Journal. In addition, GM will provide a service called Extend Health to post-age 65 retirees in October to help them learn more about individual Medicare health care plans that are available in 2009. Attached is a list of questions and answers to help clarify the changes. We recognize that this change will require more of your personal attention in deciding how you will manage your health care in your retirement.

This is a very difficult decision for the Company to make, however, it is necessary to take this action given today's economic conditions. As hard as this action is, we are doing what is necessary to position GM for future success. We ask for your understanding and continued support.

Sincerely,



Kathleen S. Barclay
Vice President
Global Human Resources

SSA Actuarial Table Data - RETIREE
<http://www.ssa.gov/OACT/STATS/table4c6.html>

Exact Age as of Jan 1, 2009	Life Expectancy Male	Total	Life Expectancy Female	Total
45	32 81	\$51,539	36 79	\$59,101
46	31 93	\$50,407	35 87	\$57,893
47	31 06	\$49,294	34 96	\$56,704
48	30 2	\$48,200	34 05	\$55,515
49	29 34	\$47,106	33 14	\$54,326
50	28 49	\$46,031	32 24	\$53,156
51	27 65	\$44,975	31 35	\$52,005
52	26 83	\$43,957	30 46	\$50,854
53	26	\$42,920	29 57	\$49,703
54	25 19	\$41,921	28 69	\$48,571
55	24 37	\$40,903	27 82	\$47,458
56	23 57	\$39,923	26 94	\$46,326
57	22 77	\$38,943	26 08	\$45,232
58	21 97	\$37,963	25 22	\$44,138
59	21 19	\$37,021	24 37	\$43,063
60	20 42	\$36,098	23 53	\$42,007
61	19 66	\$35,194	22 7	\$40,970
62	18 91	\$34,309	21 88	\$39,952
63	18 17	\$33,443	21 08	\$38,972
64	17 44	\$32,596	20 28	\$37,992
65	16 73	\$31,787	19 49	\$37,031
66	16 02	\$30,438	18 7	\$35,530
67	15 32	\$29,108	17 93	\$34,067
68	14 63	\$27,797	17 17	\$32,623
69	13 96	\$26,524	16 42	\$31,198
70	13 3	\$25,270	15 69	\$29,811
71	12 66	\$24,054	14 97	\$28,443
72	12 04	\$22,876	14 27	\$27,113
73	11 43	\$21,717	13 58	\$25,802
74	10 84	\$20,596	12 9	\$24,510
75	10 26	\$19,494	12 24	\$23,256
76	9 7	\$18,430	11 59	\$22,021
77	9 15	\$17,385	10 96	\$20,824
78	8 63	\$16,397	10 34	\$19,646
79	8 11	\$15,409	9 74	\$18,506
80	7 62	\$14,478	9 16	\$17,404
81	7 14	\$13,566	8 59	\$16,321
82	6 68	\$12,692	8 04	\$15,276

Exact Age as of Jan 1, 2009	Life Expectancy Male	Total	Life Expectancy Female	Total
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Spouse/Dependent Health Care Insurance Calculations

SS Actuarial Table

<http://www.ssa.gov/OACT/STATS/table4c6.html>

Exact Age as of Jan 1, 2009	Male Life Expectancy	Total
45	32 81	\$97,655
46	31 93	\$96,955
47	31 06	\$96,310
48	30 2	\$95,720
49	29 34	\$95,130
50	28 49	\$94,595
51	27 65	\$94,115
52	26 83	\$93,745
53	26	\$93,320
54	25 19	\$93,005
55	24 37	\$92,635
56	23 57	\$92,375
57	22 77	\$92,115
58	21 97	\$91,855
59	21 19	\$91,705
60	20 42	\$91,610
61	19 66	\$91,570
62	18 91	\$91,585
63	18 17	\$91,655
64	17 44	\$91,780
65	16 73	\$92,015
66	16 02	\$88,110
67	15 32	\$84,260
68	14 63	\$80,465
69	13 96	\$76,780
70	13 3	\$73,150
71	12 66	\$69,630
72	12 04	\$66,220
73	11 43	\$62,865
74	10 84	\$59,620
75	10 26	\$56,430
76	9 7	\$53,350
77	9 15	\$50,325
78	8 63	\$47,465

Female Life Expectancy	Total
36 79	\$119,545
35 87	\$118,625
34 96	\$117,760
34 05	\$116,895
33 14	\$116,030
32 24	\$115,220
31 35	\$114,465
30 46	\$113,710
29 57	\$112,955
28 69	\$112,255
27 82	\$111,610
26 94	\$110,910
26 08	\$110,320
25 22	\$109,730
24 37	\$109,195
23 53	\$108,715
22 7	\$108,290
21 88	\$107,920
21 08	\$107,660
20 28	\$107,400
19 49	\$107,195
18 7	\$102,850
17 93	\$98,615
17 17	\$94,435
16 42	\$90,310
15 69	\$86,295
14 97	\$82,335
14 27	\$78,485
13 58	\$74,690
12 9	\$70,950
12 24	\$67,320
11 59	\$63,745
10 96	\$60,280
10 34	\$56,870

Don Siefkes
42541 Saddle Lane
Sterling Heights, MI 48314

Phone: 586-596-4765
e-mail: donsiefkes@aol.com

Retired salaried employee of General Motors
with unsecured claim for health and life insurance benefits
Claim No. 43262. Page 5, Exhibit A, Debtor's 116th Omnibus Objection to Claims

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, et al.,	: 09-50026
f/k/a General Motors Corp., et al.	:
	:
Debtors.	:
-----X	

Response to the **NOTICE OF DEBTORS' 116TH OMNIBUS OBJECTION TO CLAIMS**,
dated December 20, 2010.

I object to this attempt by Motors Liquidation Co. and General Motors to avoid paying any money to retirees who had been promised health and life insurance benefits in retirement. Their request to deny all these claims is unjust and inequitable.

My wife and I will have to pay out over \$130,000 cash during our expected lifetimes if we want to maintain the same level of benefits that we had been promised.

GM had several options to avoid bankruptcy. The simplest would have been to reduce salaries and benefits of all employees, executives, and retirees by 25% and allow attrition to reduce the number of employees in the company. This would have let the company stay in business while continuing to offer benefits to current employees and retirees at a reduced level.

Instead they chose to terminate retiree benefits, layoff thousands of employees, close multiple plant facilities, and declare bankruptcy. These steps basically left most GM executives with their compensation and employment intact, and put the cost savings onto terminated employees and retirees.

I respectfully ask the Court to order that a reasonable percentage, to be determined by the Court, of my claim and others be honored by Motors Liquidation Co. and General Motors.

Dated: Sterling Heights, Michigan
January 6th, 2011

/s/ Don Siefkes
Don Siefkes

Exhibit 3



William D Scott
71 Bittersweet Drive
Brewster, MA 02631
November 13, 2009

The Garden City Group, Inc
Attn. Motors Liquidation Company Claims Processing
P O Box 9386
Dublin, Ohio 43017-4286

FILED - 62599
MOTORS LIQUIDATION COMPANY
F/K/A GENERAL MOTORS CORP
SDNY # 09-50026 (REG)

I am a retired General Motors salaried executive employee who has lost the following amount in promised health care coverage for myself (Retiree) and spouse due to the General Motors bankruptcy and am looking for any redress for my losses that is possible Please see calculations below

Health Care Loss Calculations for:

Retiree - William D Scott (310 42 0156)
Spouse - Mary E Scott

Health Care Benefit Losses

Estimated health care benefits lost from 65 until full life expectancy

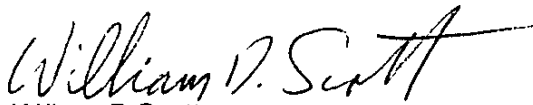
Annual post - 65 benefit loss beginning 2010	\$1,900
Number of years between 65 and full life expectancy	X 14 63
Amount of loss after age 65	\$27,797
Total life time loss for William D Scott - Retiree	\$27,797

Spouse

Annual post -65 benefit loss beginning 2010	\$5,500
Number of years between 65 and full life expectancy	X 19 49
Amount of loss after age 65	\$107,195
Total life time loss for Mary E Scott - Spouse	\$107,195

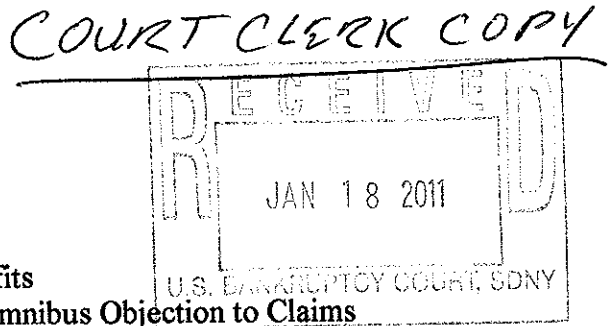
Combined Retiree and Spouse Estimated Total Loss

William D Scott - Retiree	\$27,797
Mary E Scott - Spouse	+ \$107,195
Total Combined Life Time Loss	\$134,992


William D Scott

William D. Scott
71 Bittersweet Drive
Brewster, MA 02631
508 896 9313
A65jaguar@msn.com

Retired salaried employee of General Motors
with unsecured claim for health and life insurance benefits
Claim No. 62599. Page 17, Exhibit A, Debtor's 116th Omnibus Objection to Claims



**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X		
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	
-----X		

Response to the **NOTICE OF DEBTORS' 116TH OMNIBUS OBJECTION TO CLAIMS**,
dated January 12, 2011.

I do object to this attempt by Motors Liquidation Co. and General Motors to avoid paying the benefits of health insurance and life insurance in retirement, as expected and earned through 38 years of loyal service. Their request to deny all these claims is unjust and inequitable.

Based on a life expectancy chart, my wife and I will have loss in the amount of \$134,992 in Health Care coverage, an expense that we now have to provide on our own if we want to maintain the same level of benefits. (attachment A)

Additionally, we lost the benefit of insurance coverage in the amount of \$822,140 when Motors Liquidation reduced the insurance level to \$10,000. (attachment B)

Combined, these two losses; Health Care Benefit and Life Insurance, amount to \$957,132 based on life expectancy charts from retirement to end of life.

In addition, ERP, Executive Retirement Pension amount has been reduced based on life expectancy charts to the combined loss to my spouse and me of \$383,055. (attachment C)

In total our combined loss under Motors Liquidation Co, plan would amount to \$1,340,198.

This plan has laid an undue burden on the faithful and loyal salaried employee who provided years of service to General Motors. I respectfully ask the Court to order a reasonable amount as a settlement, as determined by the Court, of my claims and others to be honored by Motors Liquidation Co. and General Motors.

Dated: Brewster, MA
Jan 12, 2011

William D. Scott
William D. Scott

William D. Scott
71 Bittersweet Drive
Brewster, MA 02631
November 13, 2009

Attachment A

The Garden City Group, Inc.
Attn: Motors Liquidation Company Claims Processing
P.O. Box 9386
Dublin, Ohio 43017-4286

I am a retired General Motors salaried executive employee who has lost the following amount in promised health care coverage for myself (Retiree) and spouse due to the General Motors bankruptcy and am looking for any redress for my losses that is possible. Please see calculations below.

Health Care Loss Calculations for:

Retiree - William D Scott (310 42 0156)
Spouse - Mary E Scott

Health Care Benefit Losses

Estimated health care benefits lost from 65 until full life expectancy

Annual post - 65 benefit loss beginning 2010	\$1,900
Number of years between 65 and full life expectancy	<u>X 14.63</u>
Amount of loss after age 65	\$27,797
Total life time loss for William D Scott - Retiree	\$27,797

Spouse

Annual post -65 benefit loss beginning 2010	\$5,500
Number of years between 65 and full life expectancy	<u>X 19.49</u>
Amount of loss after age 65	\$107,195
Total life time loss for Mary E Scott - Spouse	\$107,195

Combined Retiree and Spouse Estimated Total Loss

William D Scott - Retiree	\$27,797
Mary E Scott - Spouse	+ <u>\$107,195</u>
Total Combined Life Time Loss	\$134,992

William D Scott

William D. Scott
71 Bittersweet Drive
Brewster, MA 02631
November 13, 2009

Attachment B

The Garden City Group, Inc.
Attn: Motors Liquidation Company Claims Processing
P.O. Box 9386
Dublin, Ohio 43017-4286

I am a retired General Motors salaried executive employee who has lost the following amount in promised insurance coverage due to the General Motors bankruptcy and am looking for any redress for my losses that is possible. Please find enclosed statements that will verify the following:

Total loss in promised Insurance: \$822,140.00

Document #1: Letter sent November 6, 2009 to GM Benefits and Service Center requesting **written** verification of the amount of basic life insurance (\$228,000.00) and executive supplemental coverage (\$604,140.00) for William D. Scott prior to GM bankruptcy. (These figures were provided over phone; will forward written verification when received)

Document #2: 2001 Benefit statement from General Motors declaring basic (\$400,000.00) and supplemental life insurance (\$605,000.00) amounts. (Retirement year)

Document #3: Confirmation of basic life coverage as of 8/1/2009 (\$10,000.00)

The amount lost was calculated in the following way:

Prior to Bankruptcy:

Basic Life:	\$228,000.00	
Supplemental:	<u>\$604,140.00</u>	
Total:	\$832,140.00	\$832,140.00

<u>Post Bankruptcy:</u>	\$10,000	- <u>\$10,000.00</u>
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Total insurance loss for retiree:	\$822,140.00
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William D Scott

William D. Scott
71 Bittersweet Drive
Brewster, MA 02631
November 13, 2009

Attachment C

The Garden City Group, Inc.
Attn: Motors Liquidation Company Claims Processing
P.O. Box 9386
Dublin, Ohio 43017-4286

I am a retired General Motors salaried executive employee who has lost the following amount in promised executive salary (ERP) due to the General Motors bankruptcy and am looking for any redress for my losses that is possible. Please find enclosed statements that will verify the following:

Total loss in promised ERP income: \$383,055.00

1. Document #1: Calculation of ERP for William D. Scott as provided by GM
- Document #2: Letter from GM Benefits and Services Center showing reduction in surviving spouse benefits
- Document #3: Social Security Period Life Table showing life expectancies
- Documents #4: General Motors paystubs for William D. Scott

The amount lost was calculated in the following way:

Loss per year for William D. Scott:	\$22,316.00	
Age: 1/01/2009: 67 years		
Life expectancy (S.S. chart) 15.32 years		
Total income loss for retiree:	\$341, 881.12	\$341, 881.12

Loss per year, surviving spouse, Mary E. Scott:	\$19,421.64	
Age 1/01/2009 one day shy of 64 Years (1/02/1945)		
Life Expectancy beyond retiree, (S.S. chart) 2.12 years		
Total loss for surviving spouse:	<u>\$41,173.88</u>	<u>\$41,173.88</u>

Total loss for retiree, William D. Scott and surviving spouse, Mary E. Scott	Total	\$383,055.00
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William D Scott